

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**October 2014**

#### SUMMARY

Total Taxes this Month:	\$	4,652,490
Compared to Last Year:		4,405,207
Percentage change:		5.6 %

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

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## October 2014

### Overview

**Month of October:** Total Sales and Use Tax for the month of October increased overall by 5.6% compared to last year. Current Sales Tax collection increased by 1.8% and current Use Tax collection increased by 46.0%.

**Year to Date:** Total Sales and Use Tax through October increased by 9.9% for 2014. The Sales Tax component increased by 7.4% and the Use Tax component increased by 23.6%.

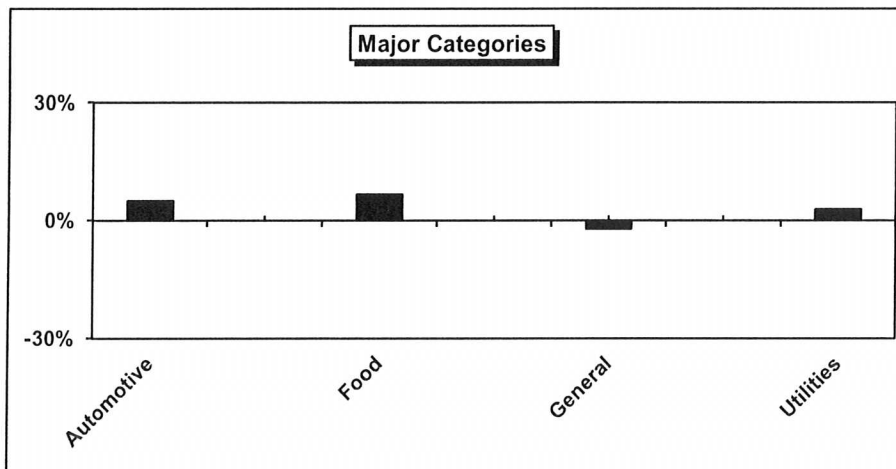
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2013-2014 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2013 to 2014 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

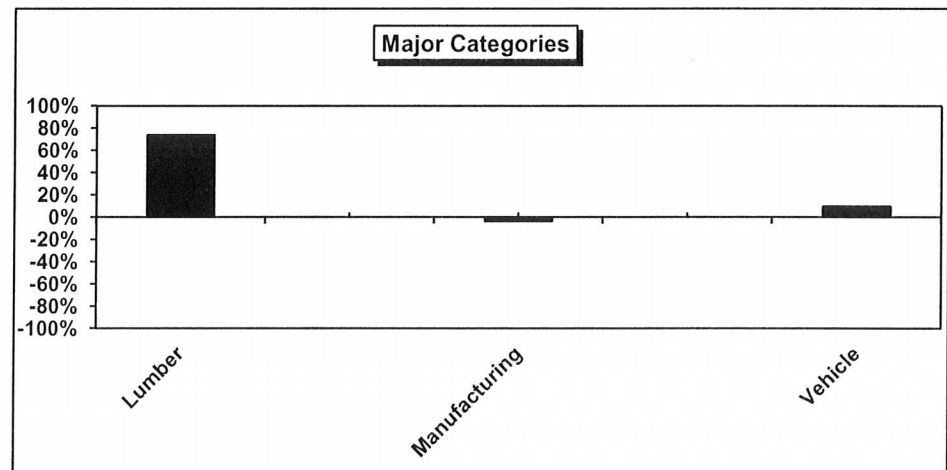
### Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 5.0%, 6.6%, and 2.8%, while the *General* category showed a decrease of 2.2% when compared to 2013 year to date.



### Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 73.7%, and 9.7%, while the *Manufacturing* category showed a decrease of 3.7% when compared to 2013 year to date.

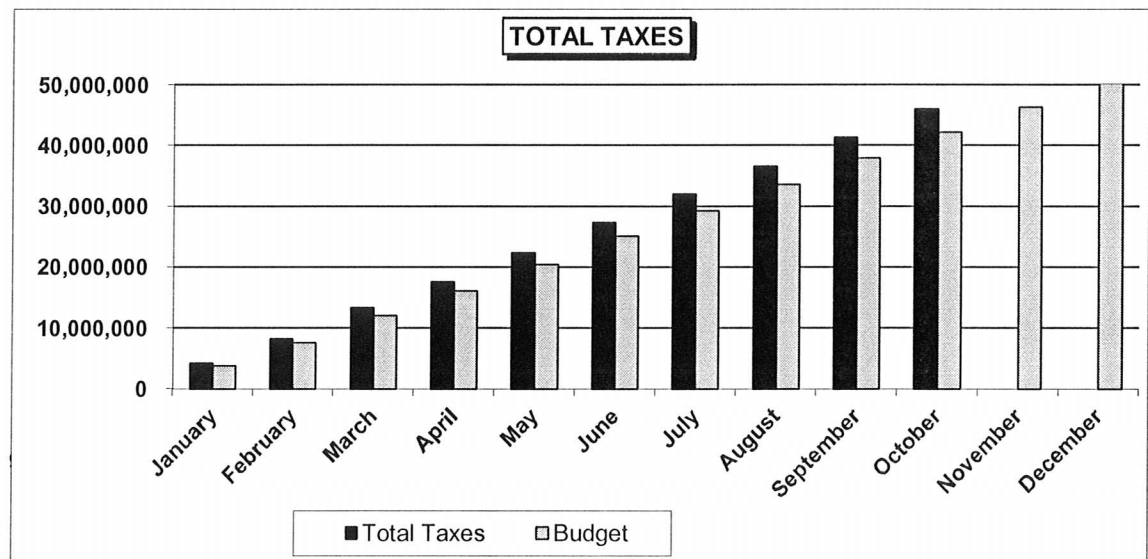


# SALES & USE TAX - BUDGET TO ACTUAL

October  
2014

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	Sales & Use 2014 BUDGET	Cumulative Sales & Use 2014 BUDGET	Cumulative % of 2014 Budget	Sales Tax 2014 ACTUAL	Use Tax 2014 ACTUAL	Total 2014 ACTUAL
January	3,870,932	3,870,932	7.4	3,319,983	904,423	4,224,406
February	3,789,810	7,660,742	14.6	3,339,202	711,927	4,051,129
March	4,472,681	12,133,424	23.2	3,864,056	1,210,301	5,074,357
April	3,999,676	16,133,099	30.9	3,588,390	669,113	4,257,503
May	4,396,558	20,529,658	39.3	4,128,622	640,476	4,769,099
June	4,596,424	25,126,082	48.0	4,220,580	735,328	4,955,908
July	4,179,865	29,305,947	56.0	3,958,060	705,756	4,663,817
August	4,300,349	33,606,296	64.3	3,882,646	733,682	4,616,328
September	4,395,540	38,001,836	72.7	3,985,570	803,295	4,788,865
October	4,233,571	42,235,407	80.8	3,646,644	1,005,846	4,652,490
November	4,178,854	46,414,261	88.8			-
December	5,880,127	52,294,388	100.0			-
<b>Total</b>	<b>\$ 52,294,388</b>			<b>\$ 37,933,754</b>	<b>8,120,147</b>	<b>46,053,901</b>



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year October 2014

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	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	Sales Tax % Change 2013 - 2014	Use Tax % Change 2013 - 2014	Total % Change 2013 - 2014	% Change needed to reach budget
General Fund	21,577,202	811,576	22,388,778	23,165,650	1,068,636	24,234,286	7.4%	31.7%	8.2%	1.13%
PIF Fund	-	3,200,171	3,200,171	-	3,890,232	3,890,232	n/a	21.6%	21.6%	-8.15%
Other Funds	13,755,469	2,557,489	16,312,957	14,768,104	3,161,279	17,929,382	7.4%	23.6%	9.9%	-0.05%
All Funds Total	35,332,671	6,569,236	41,901,907	37,933,754	8,120,147	46,053,901	7.4%	23.6%	9.9%	-0.05%
Budgeted Increase							1.2%	-6.6%	-0.05%	

## General Fund

For 2013, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 20.23% of the use tax to the General Fund. For 2014 the allocation of use tax to the General Fund increased to 21.55%. The result after ten months is that the General Fund share of revenue from sales and use tax is up by 8.2%. The increase necessary to reach the 2014 budget is 1.13%.

## Public Improvement Fund

For 2013, the City's financial policy allocated 79.77% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2014 the allocation changed to 78.45%. After ten months, the PIF increased by 21.6%, which is above the 8.15% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2014, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.05% they will not meet budget, however they currently show an increase of 9.9%.

# SALES AND USE TAX

October

2014

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## ACCOUNT GROUPS

October  
2014

October  
2013

INC  
(DEC)

YTD  
2014

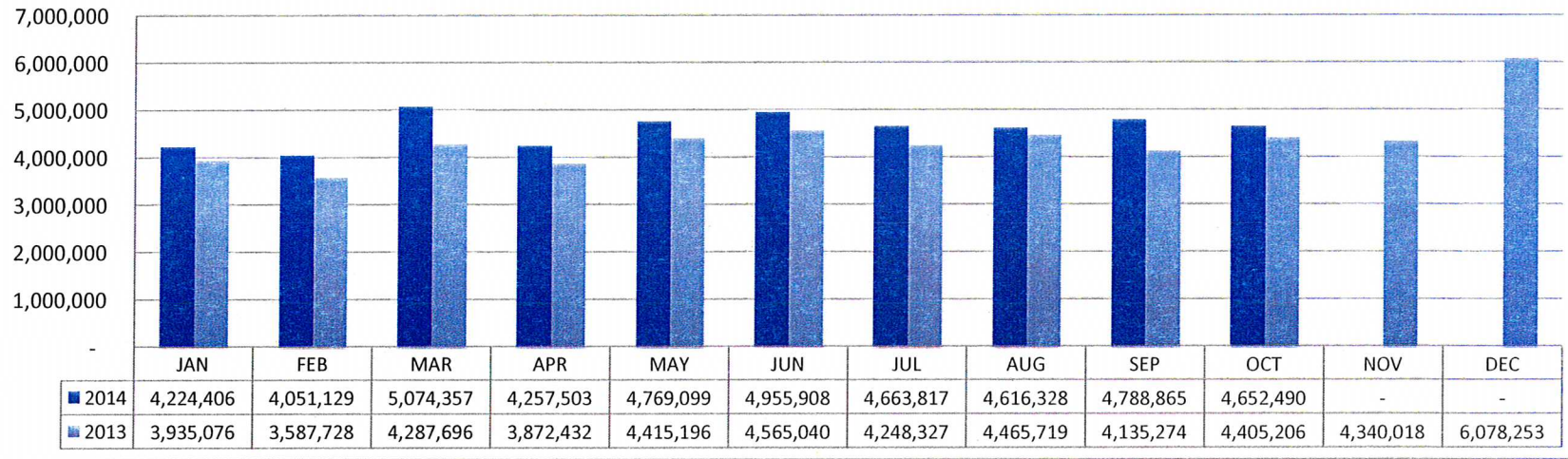
YTD  
2013

INC  
(DEC)

## GRAND TOTALS

Active Accounts	8,910	8,714	196	8,910	8,714	196
Net Taxable Sales	111,746,392	111,063,735	0.6 %	1,160,561,109	1,094,056,787	6.1 %
<b>Net Sales Tax</b>	<b>3,622,179</b>	<b>3,558,653</b>	<b>1.8 %</b>	<b>36,944,082</b>	<b>34,790,912</b>	<b>6.2 %</b>
Delinquent Sales Tax	17,972	39,076	-	723,158	422,587	-
<b>Use Tax</b>	<b>1,005,846</b>	<b>674,865</b>	<b>49.0 %</b>	<b>7,755,387</b>	<b>6,348,269</b>	<b>22.2 %</b>
Delinquent Use Tax	0	97,333	-	364,761	220,969	-
Other Revenue*	6,493	35,280	-	266,514	119,168	-
<b>Total Revenue</b>	<b>4,652,490</b>	<b>4,405,207</b>	<b>5.6 %</b>	<b>46,053,902</b>	<b>41,901,905</b>	<b>9.9 %</b>

### Total Revenue



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

October

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## ACCOUNT GROUPS

### 01000 Apparel

	October 2014	October 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	86	88	(2)	86	88	(2)
Net Taxable Sales	2,018,056	2,088,589	(3.4) %	20,099,215	19,884,336	1.1 %
<b>Net Sales Tax</b>	65,500	67,962	<b>(3.6) %</b>	649,417	643,925	<b>0.9 %</b>
Delinquent Sales Tax	0	0	-	3,591	2,922	-
<b>Use Tax</b>	36	311	<b>(88.4) %</b>	3,073	4,225	<b>(27.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	1,092	851	-
<b>Total Revenue</b>	<b>65,536</b>	<b>68,273</b>	<b>(4.0) %</b>	<b>657,173</b>	<b>651,923</b>	<b>0.8 %</b>
% of Total Revenue	1.4 %	1.5 %	(0.1) %	1.4 %	1.6 %	(0.2) %

### 02000 Automotive

Active Accounts	305	311	(6)	305	311	(6)
Net Taxable Sales	10,453,374	10,420,240	0.3 %	97,594,952	92,375,324	5.7 %
<b>Net Sales Tax</b>	338,742	337,356	<b>0.4 %</b>	3,117,322	2,968,543	<b>5.0 %</b>
Delinquent Sales Tax	1,491	971	-	16,638	24,325	-
<b>Use Tax</b>	5,487	1,802	<b>204.5 %</b>	39,343	25,604	<b>53.7 %</b>
Delinquent Use Tax	0	0	-	0	500	-
Other Revenue	408	63	-	3,834	11,716	-
<b>Total Revenue</b>	<b>346,128</b>	<b>340,192</b>	<b>1.7 %</b>	<b>3,177,137</b>	<b>3,030,688</b>	<b>4.8 %</b>
% of Total Revenue	7.4 %	7.7 %	(0.3) %	6.9 %	7.2 %	(0.3) %

### 03000 Food

Active Accounts	484	463	21	484	463	21
Net Taxable Sales	38,426,864	37,816,507	1.6 %	392,886,648	371,173,160	5.8 %
<b>Net Sales Tax</b>	1,293,536	1,221,050	<b>5.9 %</b>	12,767,307	11,976,500	<b>6.6 %</b>
Delinquent Sales Tax	7,331	4,183	-	87,112	92,866	-
<b>Use Tax</b>	16,099	15,048	<b>7.0 %</b>	128,756	120,482	<b>6.9 %</b>
Delinquent Use Tax	0	0	-	0	15,002	-
Other Revenue	1,782	0	-	19,100	17,953	-
<b>Total Revenue</b>	<b>1,318,749</b>	<b>1,240,282</b>	<b>6.3 %</b>	<b>13,002,275</b>	<b>12,222,803</b>	<b>6.4 %</b>
% of Total Revenue	28.3 %	28.2 %	0.1 %	28.2 %	29.2 %	(1.0) %



# SALES AND USE TAX

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## ACCOUNT GROUPS

### 04000 Home Furnishings

	October 2014	October 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	240	248	(8)	240	248	(8)
Net Taxable Sales	3,602,082	3,420,057	5.3 %	37,280,327	33,523,751	11.2 %
<b>Net Sales Tax</b>	<b>114,973</b>	<b>107,440</b>	<b>7.0 %</b>	<b>1,142,039</b>	<b>1,058,680</b>	<b>7.9 %</b>
Delinquent Sales Tax	1,983	3,627	-	62,277	24,043	-
<b>Use Tax</b>	<b>1,950</b>	<b>680</b>	<b>186.8 %</b>	<b>23,400</b>	<b>11,524</b>	<b>103.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,711	1,108	-	16,037	4,978	-
<b>Total Revenue</b>	<b>120,617</b>	<b>112,855</b>	<b>6.9 %</b>	<b>1,243,753</b>	<b>1,099,225</b>	<b>13.1 %</b>
% of Total Revenue	2.6 %	2.6 %	0.0 %	2.7 %	2.6 %	0.1 %

### 05000 General

Active Accounts	527	525	2	527	525	2
Net Taxable Sales	20,523,858	19,564,177	4.9 %	194,511,649	195,415,284	(0.5) %
<b>Net Sales Tax</b>	<b>622,836</b>	<b>625,389</b>	<b>(0.4) %</b>	<b>6,239,897</b>	<b>6,378,128</b>	<b>(2.2) %</b>
Delinquent Sales Tax	0	6,403	-	60,811	20,536	-
<b>Use Tax</b>	<b>3,761</b>	<b>(5,107)</b>	<b>173.6 %</b>	<b>35,080</b>	<b>17,109</b>	<b>105.0 %</b>
Delinquent Use Tax	0	21,731	-	5,923	23,702	-
Other Revenue	63	5,827	-	10,887	9,496	-
<b>Total Revenue</b>	<b>626,659</b>	<b>654,242</b>	<b>(4.2) %</b>	<b>6,352,598</b>	<b>6,448,971</b>	<b>(1.5) %</b>
% of Total Revenue	13.5 %	14.9 %	(1.4) %	13.8 %	15.4 %	(1.6) %

### 06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,684,868	1,926,049	(12.5) %	17,309,525	16,007,200	8.1 %
<b>Net Sales Tax</b>	<b>54,565</b>	<b>62,923</b>	<b>(13.3) %</b>	<b>551,393</b>	<b>517,459</b>	<b>6.6 %</b>
Delinquent Sales Tax	0	0	-	6,803	4,572	-
<b>Use Tax</b>	<b>509</b>	<b>589</b>	<b>(13.6) %</b>	<b>5,834</b>	<b>6,302</b>	<b>(7.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	10,773	56	-
<b>Total Revenue</b>	<b>55,074</b>	<b>63,512</b>	<b>(13.3) %</b>	<b>574,803</b>	<b>528,389</b>	<b>8.8 %</b>
% of Total Revenue	1.2 %	1.4 %	(0.2) %	1.2 %	1.3 %	(0.1) %

# SALES AND USE TAX

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## ACCOUNT GROUPS

### 07000 Lumber

	October 2014	October 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	2,720	2,610	110	2,720	2,610	110
Net Taxable Sales	9,117,102	8,680,728	5.0 %	86,236,616	79,309,647	8.7 %
<b>Net Sales Tax</b>	<b>297,587</b>	<b>279,879</b>	<b>6.3 %</b>	<b>2,800,893</b>	<b>2,523,149</b>	<b>11.0 %</b>
Delinquent Sales Tax	0	3,540	-	7,270	48,849	-
<b>Use Tax</b>	<b>338,863</b>	<b>144,790</b>	<b>134.0 %</b>	<b>2,198,967</b>	<b>1,265,784</b>	<b>73.7 %</b>
Delinquent Use Tax	0	4,861	-	0	5,593	-
Other Revenue	0	4,052	-	3,428	14,347	-
<b>Total Revenue</b>	<b>636,450</b>	<b>437,122</b>	<b>45.6 %</b>	<b>5,010,558</b>	<b>3,857,722</b>	<b>29.9 %</b>
% of Total Revenue	13.7 %	9.9 %	3.8 %	10.9 %	9.2 %	1.7 %

### 08000 Professional

Active Accounts	1,963	1,964	(1)	1,963	1,964	(1)
Net Taxable Sales	1,669,854	1,614,073	3.5 %	18,736,089	17,603,919	6.4 %
<b>Net Sales Tax</b>	<b>53,756</b>	<b>51,938</b>	<b>3.5 %</b>	<b>577,433</b>	<b>544,343</b>	<b>6.1 %</b>
Delinquent Sales Tax	0	0	-	21,504	13,099	-
<b>Use Tax</b>	<b>82,666</b>	<b>16,658</b>	<b>396.3 %</b>	<b>673,165</b>	<b>268,329</b>	<b>150.9 %</b>
Delinquent Use Tax	0	70,741	-	100,750	76,263	-
Other Revenue	395	21,073	-	25,702	23,411	-
<b>Total Revenue</b>	<b>136,817</b>	<b>160,410</b>	<b>(14.7) %</b>	<b>1,398,554</b>	<b>925,445</b>	<b>51.1 %</b>
% of Total Revenue	2.9 %	3.6 %	(0.7) %	3.0 %	2.2 %	0.8 %

### 09000 Public Utility

Active Accounts	315	298	17	315	298	17
Net Taxable Sales	11,653,031	11,346,193	2.7 %	128,759,047	122,792,374	4.9 %
<b>Net Sales Tax</b>	<b>376,129</b>	<b>369,641</b>	<b>1.8 %</b>	<b>4,104,509</b>	<b>3,992,170</b>	<b>2.8 %</b>
Delinquent Sales Tax	4,555	857	-	93,861	10,658	-
<b>Use Tax</b>	<b>8,743</b>	<b>8,561</b>	<b>2.1 %</b>	<b>85,371</b>	<b>60,141</b>	<b>42.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,021	0	-	20,423	2,293	-
<b>Total Revenue</b>	<b>390,448</b>	<b>379,059</b>	<b>3.0 %</b>	<b>4,304,164</b>	<b>4,065,262</b>	<b>5.9 %</b>
% of Total Revenue	8.4 %	8.6 %	(0.2) %	9.3 %	9.7 %	(0.4) %



# SALES AND USE TAX

October

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## ACCOUNT GROUPS

### 10000 Unclassified

	October 2014	October 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	1,922	1,862	60	1,922	1,862	60
Net Taxable Sales	10,795,965	12,433,619	(13.2) %	139,559,535	121,619,580	14.8 %
<b>Net Sales Tax</b>	<b>346,383</b>	<b>378,442</b>	<b>(8.5) %</b>	<b>4,155,088</b>	<b>3,433,867</b>	<b>21.0 %</b>
Delinquent Sales Tax	2,612	19,495	-	329,201	167,736	-
<b>Use Tax</b>	<b>67,782</b>	<b>64,416</b>	<b>5.2 %</b>	<b>462,730</b>	<b>655,525</b>	<b>(29.4) %</b>
Delinquent Use Tax	0	0	-	1,495	51,138	-
Other Revenue	710	3,070	-	69,085	24,886	-
<b>Total Revenue</b>	<b>417,487</b>	<b>465,423</b>	<b>(10.3) %</b>	<b>5,017,599</b>	<b>4,333,152</b>	<b>15.8 %</b>
% of Total Revenue	9.0 %	10.6 %	(1.6) %	10.9 %	10.3 %	0.6 %

### 11200 Home Occupations

Active Accounts	112	113	(1)	112	113	(1)
Net Taxable Sales	419,324	366,663	14.4 %	5,234,657	3,929,067	33.2 %
<b>Net Sales Tax</b>	<b>13,404</b>	<b>11,739</b>	<b>14.2 %</b>	<b>134,229</b>	<b>125,533</b>	<b>6.9 %</b>
Delinquent Sales Tax	0	0	-	32,231	0	-
<b>Use Tax</b>	<b>10</b>	<b>1</b>	<b>900.0 %</b>	<b>80</b>	<b>59</b>	<b>35.6 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	8	1	-	4,781	174	-
<b>Total Revenue</b>	<b>13,422</b>	<b>11,741</b>	<b>14.3 %</b>	<b>171,321</b>	<b>125,766</b>	<b>36.2 %</b>
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.4 %	0.3 %	0.1 %

### 12000 Manufacturing

Active Accounts	216	212	4	216	212	4
Net Taxable Sales	1,382,014	1,386,840	(0.3) %	22,352,849	20,423,145	9.4 %
<b>Net Sales Tax</b>	<b>44,768</b>	<b>44,894</b>	<b>(0.3) %</b>	<b>704,555</b>	<b>628,615</b>	<b>12.1 %</b>
Delinquent Sales Tax	0	0	-	1,859	12,981	-
<b>Use Tax</b>	<b>157,441</b>	<b>124,726</b>	<b>26.2 %</b>	<b>1,394,764</b>	<b>1,448,572</b>	<b>(3.7) %</b>
Delinquent Use Tax	0	0	-	256,593	48,771	-
Other Revenue	395	86	-	81,372	9,007	-
<b>Total Revenue</b>	<b>202,604</b>	<b>169,706</b>	<b>19.4 %</b>	<b>2,439,143</b>	<b>2,147,946</b>	<b>13.6 %</b>
% of Total Revenue	4.4 %	3.9 %	0.5 %	5.3 %	5.1 %	0.2 %

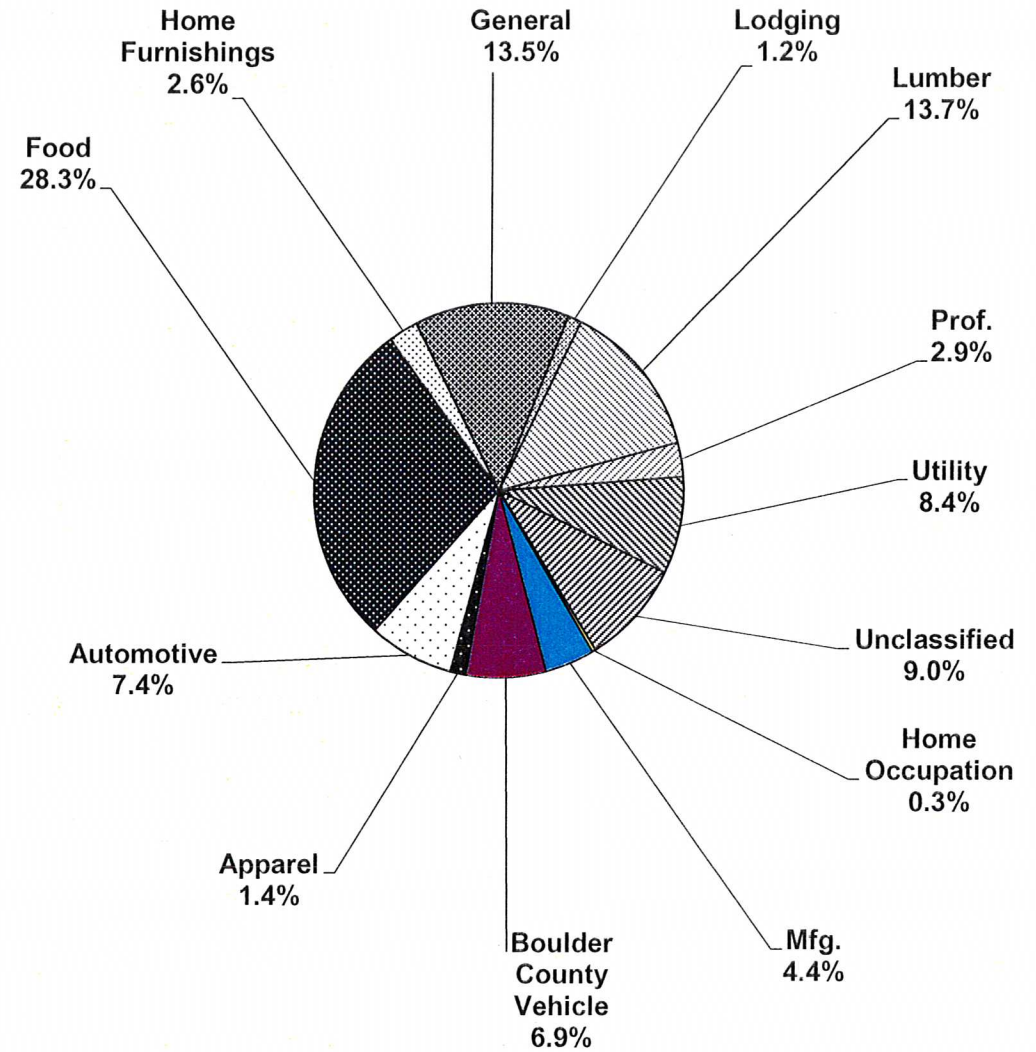
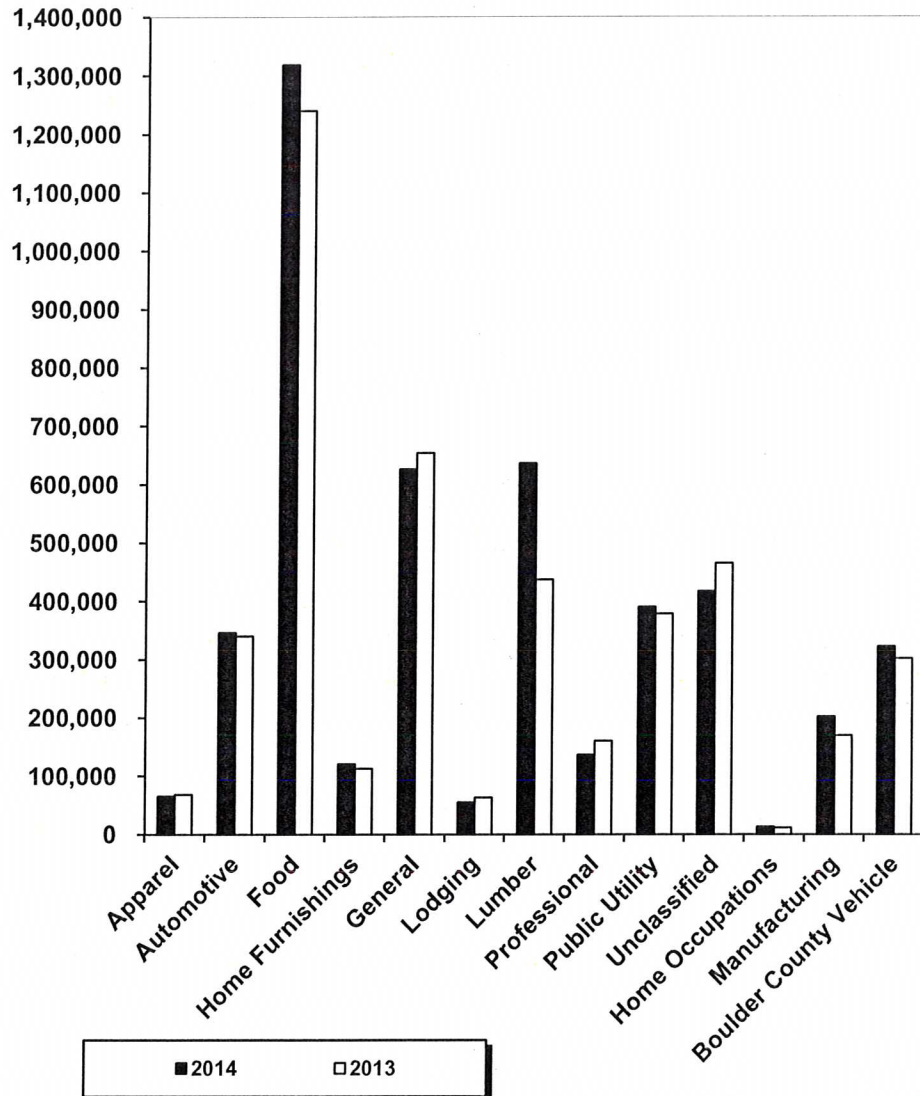
### 00000 Boulder County Vehicle

<b>Use Tax</b>	<b>322,499</b>	<b>302,390</b>	<b>6.7 %</b>	<b>2,704,824</b>	<b>2,464,613</b>	<b>9.7 %</b>
% of Total Revenue	6.9 %	6.9 %	0.0 %	5.9 %	5.9 %	0.0 %

# Net Sales & Use Tax by Industry Type

For The Month Of  
October  
2014

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# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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		October 2014						
ACCOUNT GROUP	ACTIVE		October	October	INCR/ (DECR)	YTD	YTD	INCR/ (DECR)
ACCOUNT #	ACCTS		2014	2013		2014	2013	
Apparel	86	Net Taxable Sales	2,018,056	2,088,589	(3.4) %	20,099,215	19,884,336	1.1 %
01000		Total Revenue	65,536	68,273	(4.0) %	657,173	651,923	0.8 %
Automotive	305	Net Taxable Sales	10,453,374	10,420,240	0.3 %	97,594,952	92,375,324	5.7 %
02000		Total Revenue	346,128	340,192	1.7 %	3,177,137	3,030,688	4.8 %
Food	484	Net Taxable Sales	38,426,864	37,816,507	1.6 %	392,886,648	371,173,160	5.8 %
03000		Total Revenue	1,318,749	1,240,282	6.3 %	13,002,275	12,222,803	6.4 %
Home Furnishings	240	Net Taxable Sales	3,602,082	3,420,057	5.3 %	37,280,327	33,523,751	11.2 %
04000		Total Revenue	120,617	112,855	6.9 %	1,243,753	1,099,225	13.1 %
General	527	Net Taxable Sales	20,523,858	19,564,177	4.9 %	194,511,649	195,415,284	(0.5) %
05000		Total Revenue	626,659	654,242	(4.2) %	6,352,598	6,448,971	(1.5) %
Lodging	19	Net Taxable Sales	1,684,868	1,926,049	(12.5) %	17,309,525	16,007,200	8.1 %
06000		Total Revenue	55,074	63,512	(13.3) %	574,803	528,389	8.8 %
Lumber	2,720	Net Taxable Sales	9,117,102	8,680,728	5.0 %	86,236,616	79,309,647	8.7 %
07000		Total Revenue	636,450	437,122	45.6 %	5,010,558	3,857,722	29.9 %
Professional	1,963	Net Taxable Sales	1,669,854	1,614,073	3.5 %	18,736,089	17,603,919	6.4 %
08000		Total Revenue	136,817	160,410	(14.7) %	1,398,554	925,445	51.1 %
Public Utility	315	Net Taxable Sales	11,653,031	11,346,193	2.7 %	128,759,047	122,792,374	4.9 %
09000		Total Revenue	390,448	379,059	3.0 %	4,304,164	4,065,262	5.9 %
Unclassified	1,922	Net Taxable Sales	10,795,965	12,433,619	(13.2) %	139,559,535	121,619,580	14.8 %
10000		Total Revenue	417,487	465,423	(10.3) %	5,017,599	4,333,152	15.8 %
Home Occupations	112	Net Taxable Sales	419,324	366,663	14.4 %	5,234,657	3,929,067	33.2 %
11200		Total Revenue	13,422	11,741	14.3 %	171,321	125,766	36.2 %
Manufacturing	216	Net Taxable Sales	1,382,014	1,386,840	(0.3) %	22,352,849	20,423,145	9.4 %
12000		Total Revenue	202,604	169,706	19.4 %	2,439,143	2,147,946	13.6 %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	322,499	302,390	6.7 %	2,704,824	2,464,613	9.7 %
GRAND TOTALS	8,910	Net Taxable Sales	111,746,392	111,063,735	0.6 %	1,160,561,109	1,094,056,787	6.1 %
		Total Revenue	4,652,490	4,405,207	5.6 %	46,053,902	41,901,905	9.9 %

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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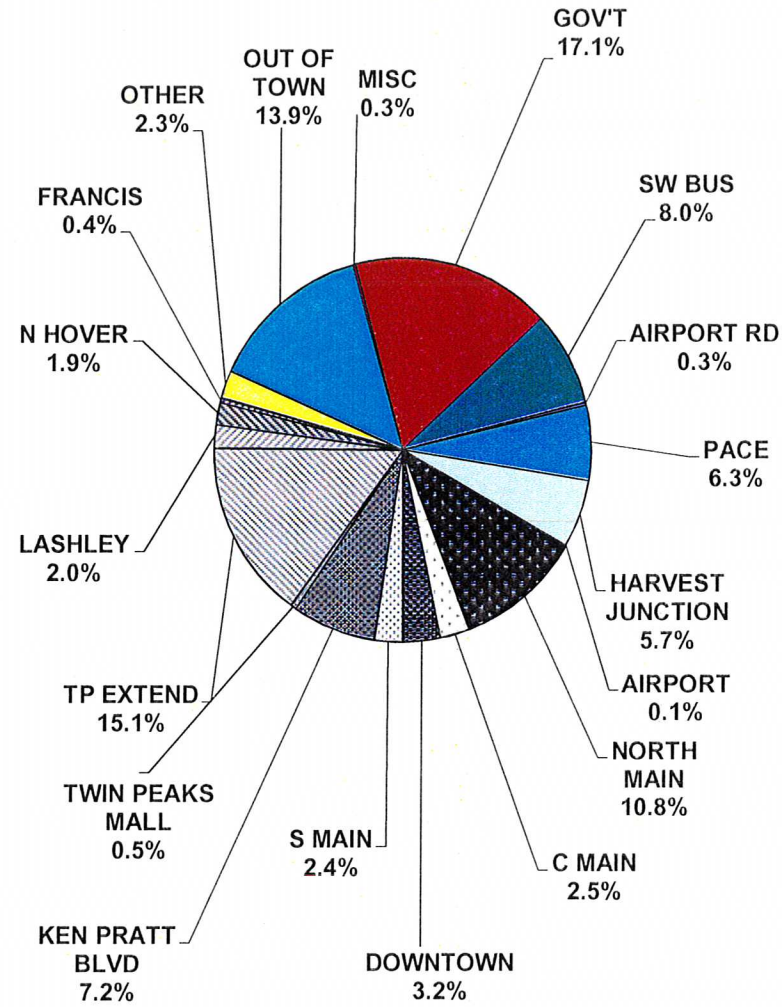
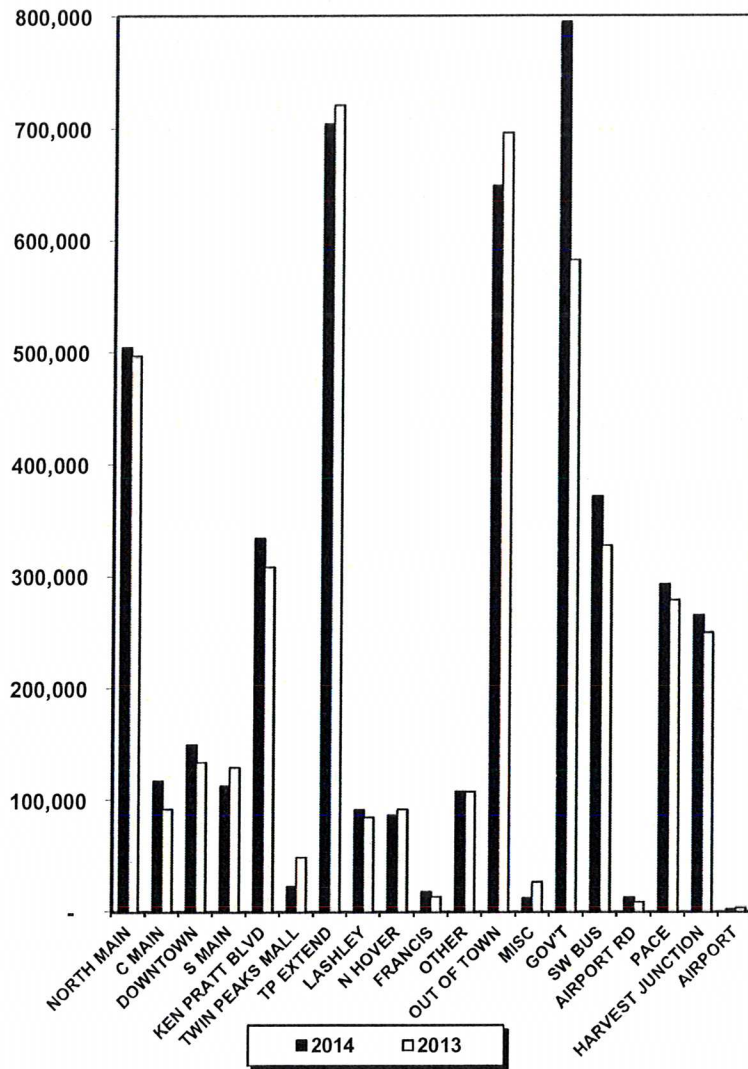
		October 2014						
LOCATION		% OF TOTAL	October 2014	October 2013	INCR/ (DECR)	YTD 2014	YTD 2013	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.8%	15,384,211	15,069,462	2.1 %	152,330,505	149,623,938	1.8 %
	Total Revenue	10.8%	504,490	497,018	1.5 %	5,017,882	4,933,163	1.7 %
CENTRAL MAIN	Net Taxable Sales	3.2%	3,571,608	2,838,503	25.8 %	31,986,684	27,422,742	16.6 %
	Total Revenue	2.5%	117,435	92,332	27.2 %	1,048,501	898,027	16.8 %
DOWNTOWN	Net Taxable Sales	4.0%	4,497,445	4,041,023	11.3 %	41,615,789	38,035,182	9.4 %
	Total Revenue	3.2%	149,805	134,119	11.7 %	1,373,203	1,261,426	8.9 %
SOUTH MAIN	Net Taxable Sales	3.1%	3,465,259	3,953,458	(12.3) %	35,102,789	34,895,123	0.6 %
	Total Revenue	2.4%	113,230	129,626	(12.6) %	1,162,311	1,137,229	2.2 %
KEN PRATT BOULEVARD	Net Taxable Sales	9.0%	10,023,218	9,376,850	6.9 %	96,880,537	80,055,751	21.0 %
	Total Revenue	7.2%	334,159	308,653	8.3 %	3,185,285	2,677,075	19.0 %
TWIN PEAKS MALL	Net Taxable Sales	0.6%	683,359	1,477,608	(53.8) %	9,869,706	19,567,110	(49.6) %
	Total Revenue	0.5%	22,884	48,911	(53.2) %	328,121	642,363	(48.9) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.2%	21,446,828	21,101,240	1.6 %	213,760,367	208,696,113	2.4 %
	Total Revenue	15.1%	704,048	720,747	(2.3) %	7,045,551	6,931,465	1.6 %
LASHLEY	Net Taxable Sales	2.3%	2,533,722	2,520,731	0.5 %	23,898,533	23,128,397	3.3 %
	Total Revenue	2.0%	91,727	84,983	7.9 %	814,975	800,506	1.8 %
NORTH HOVER	Net Taxable Sales	2.4%	2,646,482	2,807,276	(5.7) %	26,665,294	26,805,255	(0.5) %
	Total Revenue	1.9%	86,958	92,047	(5.5) %	876,514	889,251	(1.4) %
FRANCIS	Net Taxable Sales	0.4%	487,627	394,321	23.7 %	4,972,942	5,021,659	(1.0) %
	Total Revenue	0.4%	17,956	13,666	31.4 %	165,451	167,577	(1.3) %
ALL OTHERS	Net Taxable Sales	2.4%	2,665,488	2,871,174	(7.2) %	26,966,575	25,122,579	7.3 %
	Total Revenue	2.3%	108,218	108,053	0.2 %	1,078,201	922,294	16.9 %
OUT OF TOWN	Net Taxable Sales	17.2%	19,241,615	19,607,079	(1.9) %	233,868,971	206,253,204	13.4 %
	Total Revenue	13.9%	648,730	696,140	(6.8) %	8,064,979	7,167,578	12.5 %
MISCELLANEOUS	Net Taxable Sales	0.2%	233,699	754,471	(69.0) %	3,687,769	5,117,279	(27.9) %
	Total Revenue	0.3%	12,355	26,825	(53.9) %	129,941	181,355	(28.3) %
CITY, BLDR CO	Net Taxable Sales	3.8%	4,199,457	4,210,691	(0.3) %	44,693,180	43,202,340	3.5 %
	Total Revenue	17.1%	794,689	582,510	36.4 %	6,315,250	5,113,510	23.5 %
SW BUSINESS	Net Taxable Sales	2.9%	3,280,491	3,479,366	(5.7) %	38,910,719	35,140,443	10.7 %
	Total Revenue	8.0%	371,764	327,829	13.4 %	3,653,054	2,702,601	35.2 %
AIRPORT ROAD	Net Taxable Sales	0.4%	425,758	418,281	1.8 %	4,181,490	2,686,029	55.7 %
	Total Revenue	0.3%	12,956	8,794	47.3 %	140,422	84,094	67.0 %
PACE	Net Taxable Sales	8.0%	8,934,079	8,534,750	4.7 %	87,224,456	84,663,342	3.0 %
	Total Revenue	6.3%	293,132	279,208	5.0 %	2,867,859	2,786,530	2.9 %
HARVEST JUNCTION	Net Taxable Sales	7.2%	8,004,050	7,580,610	5.6 %	83,350,455	78,109,223	6.7 %
	Total Revenue	5.7%	265,618	250,155	6.2 %	2,757,837	2,568,644	7.4 %
AIRPORT	Net Taxable Sales	0.0%	21,996	26,841	(18.1) %	594,348	511,077	16.3 %
	Total Revenue	0.1%	2,336	3,591	(34.9) %	28,565	37,217	(23.2) %
TOTALS	Net Taxable Sales	100%	111,746,392	111,063,735	0.6 %	1,160,561,109	1,094,056,786	6.1 %
	Total Revenue	100%	4,652,490	4,405,207	5.6 %	46,053,902	41,901,905	9.9 %



# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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For The Month Of  
October  
2014





## DESIGNATION

## APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

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**NORTH MAIN**

**N** Business between TERRY and EMERY from HWY 66 to 17TH AVE.

**CENTRAL MAIN**

**C** Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

**DOWNTOWN**

**D** Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

**SOUTH MAIN**

**S** Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

**KEN PRATT BOULEVARD**

**F** Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

**TWIN PEAKS MALL**

**T** Business on the TWIN PEAKS MALL Complex.

**TW PKS SQ EXTENDED**

**P** Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.

**LASHLEY**

**L** Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

**NORTH HOVER**

**H** Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

**FRANCIS**

**R** Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

**ALL OTHERS**

**E** All other licensed business within the City limits of Longmont.

**OUT OF TOWN**

**O** All out of town Business licensed to collect Longmont taxes.

**AIRPORT**

**A** Business located at the Vance Brand Municipal Airport

**MISCELLANEOUS**

**X** Non-licensed and Temporary Business.

**CITY, BLDR CO**

**V** City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

**SW BUSINESS**

**W** Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

**AIRPORT ROAD**

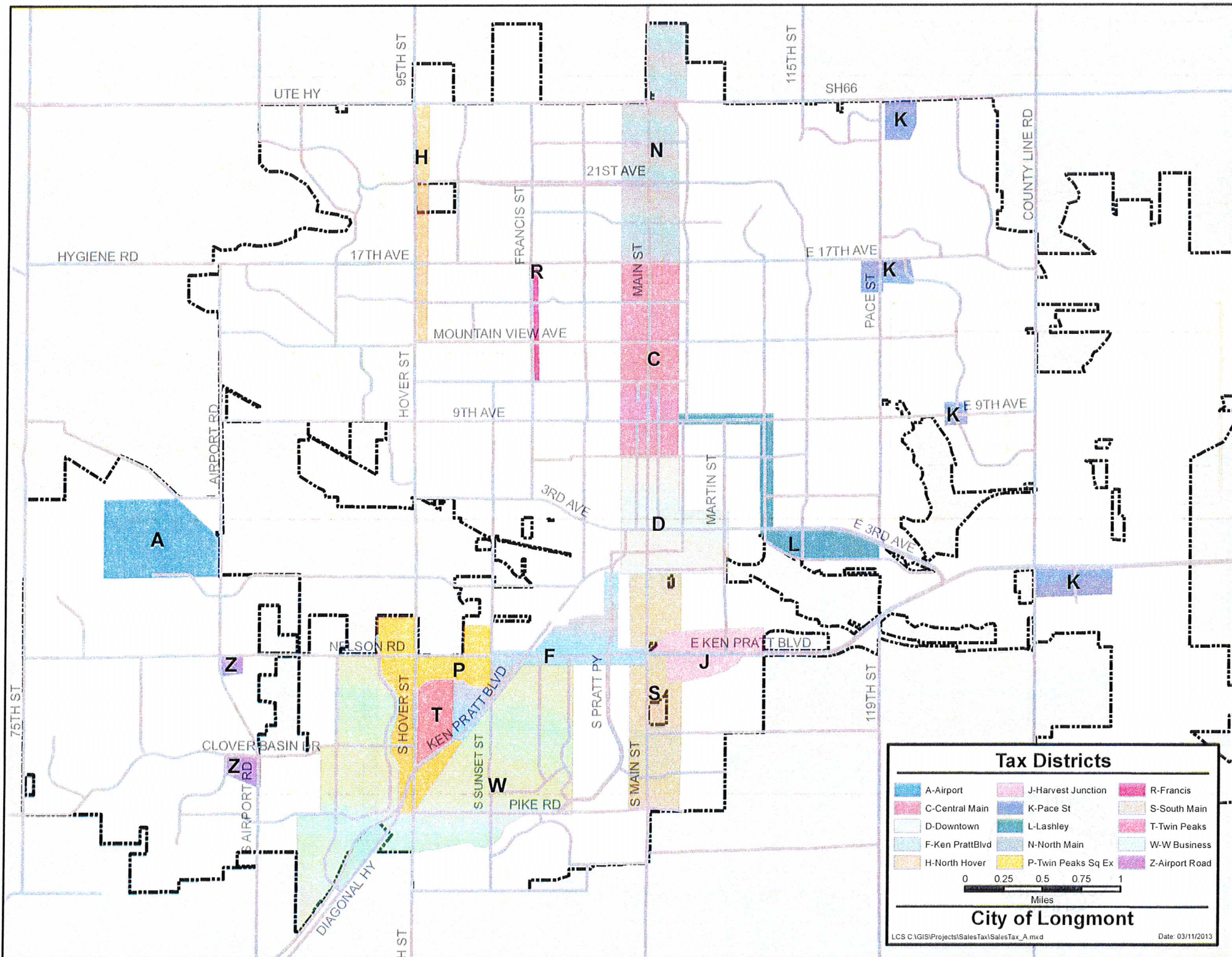
**Z** Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

**PACE STREET**

**K** Business generally located on and east of PACE STREET and South of HIGHWAY 66.

**HARVEST JUNCTION**

**J** Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



# LODGERS TAX

## October

### 2014

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	2014 MONTHLY	PERCENT CHANGE	2013 MONTHLY	2014 YTD	PERCENT CHANGE	2013 YTD
January	20,874	8.0 %	19,327	20,874	8.0 %	19,327
February	20,706	8.5 %	19,082	41,580	8.3 %	38,409
March	30,363	41.9 %	21,399	71,943	20.3 %	59,808
April	27,169	12.3 %	24,201	99,112	18.0 %	84,009
May	37,126	12.7 %	32,952	136,238	16.5 %	116,961
June	38,689	13.3 %	34,157	174,927	15.8 %	151,118
July	42,948	3.2 %	41,611	217,875	13.0 %	192,729
August	37,733	(4.1) %	39,344	255,608	10.1 %	232,073
September	36,859	5.2 %	35,038	292,467	9.5 %	267,110
October	31,360	(12.7) %	35,903	323,827	6.9 %	303,014
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 323,827</u>	6.9 %	<u>\$ 303,014</u>			